



**CITY OF NATIONAL CITY  
REVENUE AND RECOVERY DIVISION**

1243 National City Blvd  
National City, CA 91950-4397  
619-336-4330

**TRANSIENT OCCUPANCY TAX RETURN**

Permit No. \_\_\_\_\_

FOR THE MONTH OF:		
BUSINESS NAME:		
ADDRESS:		
CONTACT PERSON:		PHONE NUMBER:
1.a	Total amount of Transient Rents during month listed above	\$
1.b	Total amount of Rents exempts under NCMC 4.32.040. Attach an exemption claim form and supporting document for each claim	\$
1.c	Net amount subject to 10 % tax	\$
2	Amount of Tax (10 % of line 1.c) Due to the city on or before the end of the month following the month listed above.	\$
3	Tourism Marketing District Fee (2.5% of line 1.c) Due to the city on or before the end of the month following the month listed above.	\$
4	Penalty for failure to remit the tax within the month after the above period. ( 10 % of line 2 & 3)	\$
5	Additional penalty for the failure to remit the tax within 30 days following date on which remittance first became delinquent. ( 10 % of line 2 & 3 & 4)	\$
6	Interest charge for failure to remit any tax collected: 1 ½ % per month of line 2 & 3, from date on which the remittance first became delinquent until paid.	\$
7.	<b>Total amount due ( Total of Line 2,3,4,5 &amp; 6)</b>	\$
8	<b>Miscellaneous Information:</b>	
8.a	Total Number of Room	
8.b	No. of Rooms Available for Rent	
8.c	Occupancy Rate:	%
8.e	Average Room Rate	

I declare under penalty of making a false declaration that I am authorized to make this statement and that to the best of my knowledge and belief it is a true, correct and complement statement made in good faith for the period stated, in compliance with the provision of the National City Municipal Code.

\_\_\_\_\_  
Signature of Owner or Agent

\_\_\_\_\_  
Print Name of Owner or Agent

\_\_\_\_\_  
Date



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**Transient Occupancy Tax Return Filing Instructions**

- Line 1.a Total amount of Transient rents including uncollected rents or exempted rents. For the purpose of calculating the tax, transient rents shall be due upon the transient's ceasing to occupy space in the hotel/motel.
- Line 1.b This is a cumulative total of each claim for exemption from TOT granted during the applicable month. One Claim for Exemption from Transient Occupancy Tax must be filled out and signed by the renter each time an exemption is granted by hotel/motel. A copy of a claim for exemption and supporting documentation must be attached for each exemption deducted during this reporting period.
- Line 1.c Line 1.a minus line 1.b
- Line 2 Line 1.c multiplied by the current TOT rate. Due to the city on or before the end of the month following the month listed on the top of the form.
- Line 3 Line 1.c multiplied by current Tourism Marketing District Fee. Due to the city on or before the end of the month following the month listed on the top of the form
- Line 4 Line 2 & 3 multiplied by 10% penalty ( if the return and the tax are not received by the City or postmarked on the last day of the month following the month reported).
- Line 5 Line 2 & 3 & 4 multiplied by 10% additional penalty( if the delinquent amount is not or postmarked within 30 days following the last day of the month the tax was due.)
- Line 6 Line 2 & 3 multiplied by 1.5% for each month the delinquency remains unpaid
- Line 7 Add Line 2,3, 4.5 and 6
- Line 8.a Total number of rooms in the hotel/motel
- Line 8.b Number of rooms available for rent.
- Line 8.c Divide line 8.b by the number of rented for the month
- Line 8.d Multiply gross taxable sales by occupancy rate, divide by number of rooms available.

Remit the amount on Line 7 to the City along with your completed tax return.  
All checks should be made payable to the **CITY OF NATIONAL CITY**.